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跨国公司税收筹划问题研究

A Study on Tax Planning for Multinational Corporations

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论 文 摘 要

在科技飞速进步、通讯和交通日益便利的今天，资金、技术、人才和信息等生产资料都在全球范围内跨国流动，跨国公司日益成为世界经济的重要组成部分。面对风云变幻的世界经济气候、日益激烈的竞争环境和错综复杂的国际税收环境，越来越多的跨国公司设立专门机构进行跨国税收筹划，全面地、合法地、千方百计地在经营决策中把其世界范围的纳税义务降到最低点。跨国公司的税收筹划活动给国际社会带来深远的影响。对这一问题展开研究，有十分重大的理论和现实意义。本论文共分七章：

第一章，导论。简要介绍论文的选题背景及意义，对国内外的相关研究进行综述，界定了本论文的研究范围、研究方法和结构安排，并指出了论文的主要创新与不足。

第二章，跨国公司税收筹划的相关概念及有效税收筹划理论。本章首先诠释了税收筹划的概念和内涵并对与税收筹划关系密切的几个概念进行了说明。接下来，论文对跨国公司的税收筹划进行了界定。指出跨国公司是同时多个国家开展经营活动的企业。相对于国内企业而言，跨国公司具有显著的跨国特性，因此其税收筹划也带有鲜明的特征。在这一章的最后，介绍了税收筹划理论的最新发展，即有效税收筹划理论的大体内容。

第三章，跨国公司税收筹划的基本框架。这一章主要介绍了跨国公司开展税收筹划的运作流程和几个需要特别注意的关键点。在税收筹划之前，公司需要评价筹划的外部环境和内部环境，并据此评价税收筹划的风险和设置机构、配备人员。在税收筹划的过程中，企业需根据业务特点选择恰当的筹划思路，并进行风险控制。在税收筹划方案实施以后，要根据特定指标体系对方案实施具体效果进行及时评价。

第四章，跨国公司税收筹划的基本方法。跨国公司税收筹划的成败，关

键在于筹划方法的选择与应用。在这一章当中，作者根据跨国公司的实践，总结了跨国税收筹划的基本方法，并结合案例展开分析说明。这些方法包括：利用转让定价转移收入、通过基地公司保留利润、调整资本结构运用税收挡板、选择恰当的投资形式获得较多的优惠、改变纳税人身份减轻纳税义务等等。

第五章，跨国公司税收筹划的新领域。计算机和通讯技术的飞速发展引致了电子商务的出现。电子商务在出现以后的蓬勃发展不仅对传统商务模式构成挑战，而且也给跨国公司税收筹划带来新的机遇。由于大部分国家对电子商务的发展持有积极态度，而原有的国际税收规定又不适应电子商务的特点，因此，电子商务的相关税收规定非常有限。目前，电子商务已经成为跨国公司开展税收筹划的一个新领域。

第六章，跨国公司税收筹划的税收影响。跨国公司的税收筹划给国际社会带来了深远的影响。单单从税收角度来看，这种影响表现在几个方面：一是各国的反避税税制不断完善；二是在低税率国家的影响下，许多高税率国家纷纷实行以扩大税基、降低税率为主要内容的税制改革，由此形成全球性的减税浪潮；三是税收竞争日益加剧，高税率国家与低税率国家（尤其是避税港国家）之间的税收摩擦越来越大；四是国际间的税收合作不断加强。通过国际性税收组织、区域性或双边税收协定，国与国之间不断协调征税关系，共同抵制跨国避税。

第七章，结论与建议。

关键词： 跨国公司； 税收筹划

ABSTRACT

Today, when technology is developed at a very fast speed and communication and traffic become more increasingly convenient, multinational corporations have increasingly becoming a most important component part for the world economy under the circumstances where production material such as capital, technology, human resource, information and so on, flow transnational in all over the world. In order to reduce their tax oblige to the lowest point legally, more and more multinational corporations, which organize their management and production in the range of the world, set up the special institutions to make tax planning as best as they can. Tax planning for multinational corporations has bring far-reaching influence to the international society. The research on this problem has great academic and realistic significance. The paper, which is made up of seven chapters, is organized as follows:

Chapter one: Introduction. It presents the thesis' background and significance. After surveying the related literature of domestic and foreign, the research scope, methods and framework are defined, then the main innovation and shortage is pointed out.

Chapter two: The related concepts on tax planning for multinational corporations and the theory of effective tax planning. On the first hand, this chapter presents the concepts and essence of tax planning. Several concepts, which are closely related to tax planning, are described. Second, the tax planning for multinational corporations is defined, which points out that multinational corporations are those who carry out their operation in several countries. For the domestic enterprises, multinational corporations are of evident characteristics about transnational, therefore, whose tax planning is also of distinct characteristics. At the end of this chapter, the new progresses in research of tax planning theory

are presents, which is mainly about the effective tax planning.

Chapter three: Basic framework on tax planning for multinational corporation. The chapter mostly introduce the operation process on tax planning and several keys which require more attention. Before the tax planning, it requires to assess the interior and exterior environment. In term of this, corporations are able to appraise the venture of tax planning, set up the institutes and equip personnel. In the process of tax planning, enterprises should choice appropriate planning thoughts in the light of operation traits and control the venture. After the scenario of tax planning is carried out, specific effect about operation should be apprised in time on the basis of the index system.

Chapter four: The basic methods on tax planning for multinational corporations. Planning methods' selection and application is the key factors, which determines the success or failure in tax planning for multinational corporations. In this chapter, in the light of multinational corporations' practice, the author conclude the basic methods of tax planning and incorporate the case to analysis.

Chapter five: New fields on tax planning for multinational corporations. Rapid development of technology in computer and communication has lead to the emergence of e-commerce. E-commerce' flourishing development from emergence not only challenge the traditional business model, but also bring new chances to tax planning for multinational corporations. Since a majority of countries conceive active attitude to e-commerce and the existing international tax rules can not adapt to the e-commerce, the related tax provisions about e-commerce are extraordinary limited. At the present time, e-commerce has already become a new field where multinational corporations carry out tax planning.

Chapter six: Tax influence on planning for multinational corporations. Multinational corporations' tax planning bring the far-reaching influence to international society, which represents in several aspects form a tax angle single.

First, all of countries' anti-avoid tax rules are consummated step by step. Second, under the impact of some countries' low tax rate, many high tax rate countries in succession carry out the tax reform whose content is mainly about enlargement tax range and adoption the low tax rate, which come into being the global wave of reduction tax rates. Third, tax competition becomes increasingly more drastic, and tax friction between high tax jurisdictions and low tax jurisdictions (especially tax haven) is more and more great. Fourth, international tax cooperation is strengthened step by step. Through the international organizations, local or bilateral tax convention, tax relation has been corresponded among countries to resist the transnational tax avoidance.

Chapter seven: Conclusions and suggestions.

key words: Multinational corporations; Tax planning.

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第1章 导 论

1.1 选题背景及意义

近年来，经济全球化的趋势和蔓延各国的并购浪潮推动了跨国公司的迅速发展。据联合国 1999 年世界投资报告显示，目前全世界的 6 万多家跨国公司共拥有 50 万个子公司。它们除控制各类产品制造业外，还掌握了全世界 70% 的对外直接投资（目前这一比例已达到 90%^①）、三分之二的国际贸易和 70% 以上专利与其他技术转让。毫无疑问，跨国公司已经成为全球经济中非常重要的组成部分。

在科技飞速进步、通讯和交通日益便利的今天，各国国界已十分模糊，约束力大大减弱。资金、技术、人才和信息等生产资料在全球范围跨国流动，企业的经营管理可以任意选择有利的地点和方式。面对风云变幻的世界经济气候、日益激烈的竞争环境和错综复杂的国际税收环境，越来越多的跨国公司设立专门机构进行“税收经营管理”，全面地、合法地、千方百计地在经营决策中把其世界范围的纳税义务降到最低点。

这种“税收经营管理”，实际上就是税收筹划(Tax Planning)。虽然税收筹划最早可以追溯到 19 世纪中叶，但是，它步入正轨是以 1959 年欧洲税务联合会（CFE）的成立作为标志的。当时，由来自 5 个欧洲国家的专业团体发起成立的联合会明确提出税务专家以税务咨询为中心开展税务服务，其中最重要的就是税收筹划。目前，税收筹划在西方社会早已深入人心，不论是企业还是个人，都把它作为节约税收成本、增加税后收益的重要手段。跨国公司税收筹划活动的广泛开展和不断深入，更是给国际社会带来了深远的

^①资料来源：萧承龄.经济全球化促使各国加强反避税措施[J]涉外税务,2001,(7),P31-35

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